

JAMES H. RICHARDSON  
EMAIL: Jim@richardsonmaples.com

July 26, 2019

George Wayne White, CPA  
**GWW CPA LLC**  
P.O. Box 590153  
Birmingham, AL 35259

**VIA CERTIFIED MAIL**

Re: Mr. & Mrs. Rex Rankin, III

Dear Mr. White:

I have been engaged to represent Mr. and Mrs. Rankin and their affiliated entities (“the Rankins”) in regard to the apparent failure of you and/or your practice group(s) to prepare and/or file income tax returns on their behalf, which has apparently transpired for a number of years.

Understandably, these acts and omissions have caused serious problems for the Rankins with the Internal Revenue Service and other tax authorities. My clients have been forced to engage professional advice at significant expense, and to incur other costs in an effort to mitigate the damage inflicted by your negligence.

I am further advised that you have failed to respond to their request for the return of their files. I hereby make formal demand on behalf of my clients for the return of any and all documents, materials, electronic data files or other records of any type in the custody or control of you or your practice group(s) and pertaining to the Rankins, both individually and through their affiliated entities. Please forward same to my office, to my attention, within ten (10) days of the date of this letter.

This letter is also to put you on notice of my clients’ claim for professional negligence and malpractice, against you individually as well as all practice groups with which you have been affiliated during the subject time period, related to the failure to file tax returns on behalf of my clients. The Rankins reserve all other claims pending the return of their records and the opportunity to review them for other errors, omissions or professional misconduct.

Further, you are requested to advise me of the name and address of your malpractice / errors and omissions carrier, to report to them the receipt of this notice of my clients’ claim, and to direct them to contact me as soon as possible.

George Wayne White, CPA  
GWW CPA LLC  
July 26, 2019  
Page 2

---

Finally, I would ask further that neither you nor your carrier contact my clients directly regarding the matters addressed in this letter, but rather that all such communications be routed through me. Thank you for your expected cooperation in this regard.

I look forward to hearing from you soon.

Very truly yours,

James H. Richardson

JHR/ldh

cc: Mr. & Mrs. Rex Rankin, III

**J. Smith Lanier & Company**  
P.O. Box 6087  
Huntsville, AL 35813-0087